

EXHIBIT 14



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April 5, 2019

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Re: *In Re National Prescription Opioid Litigation*; Case No. 17-md-2804
The County of Summit, Ohio, et al. v. Purdue Pharma L.P., et al.; Case No. 18-OP-45090
The County of Cuyahoga, Ohio v. Purdue Pharma L.P., et al.; Case No. 17-OP-45004

Dear Mark and Dean:

I write on behalf of Mallinckrodt plc. A zip file labeled MNK_PLCv001 containing documents bearing Bates numbers MNK_PLC0000000001 – MNK_PLC0000002158 has been uploaded to Ricoh's secure FTP. The password for the zip file will be provided under separate cover.

MNK_PLCv001 contains documents from Mallinckrodt plc's central files including Mallinckrodt plc's corporate organizational charts, tax returns, and annual reports pursuant to

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Plaintiffs' and Mallinckrodt plc's agreement on the scope of jurisdictional discovery, memorialized in the Joint Letter to Special Master Cohen, submitted on March 29, 2019.

As you know, Mallinckrodt plc disputes that it is subject to personal jurisdiction in connection with the above-captioned cases and by making this production does not waive any right or argument with respect to personal jurisdiction in this or any other matter.

Mallinckrodt plc considers the documents that have been stamped "Confidential – Subject to Protective Order" or "Highly Confidential – Subject to Protective Order," as well as the information contained in this letter, to be Confidential and/or Highly Confidential and subject to the Protective Order entered by the Court on May 15, 2018 (Docket No. 441).

Neither this letter nor the associated document production is intended to waive any applicable privilege or other legal basis under which information may not be subject to production. In producing this information, Mallinckrodt plc has taken reasonable steps to prevent the disclosure of privileged materials. If any of the information included in this letter and/or the production constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent. By the production of this information, Mallinckrodt plc does not intend to waive and has not waived the attorney-client privilege, work product protections, or any other protections.

In the event that it becomes apparent that we have produced any privileged information, please immediately refrain from examining the information and promptly notify us in writing, consistent with your obligations in the Protective Order. Thank you for your courtesy in this regard.

If you have any questions, please do not hesitate to contact me.

Sincerely,

/s/ Andrew J. O'Connor

Andrew J. O'Connor

Appearing specially on behalf of Mallinckrodt plc